No. 441. H. E. Butt Grocery Co. et al. *v.* Sheppard, Comptroller of Public Accounts of Texas, et al. Appeal from the Court of Civil Appeals, 3d Supreme Judicial District, of Texas. October 14, 1940. *Per Curiam:* The appeal is dismissed for want of a substantial federal question. *Board of Tax Commissioners* v. *Jackson*, 283 U. S. 527; *Liggett Co.* v. *Lee*, 288 U. S. 517; *Fox* v. *Standard Oil Co.*, 294 U. S. 87; *Great A. & P. Tea Co.* v. *Grosjean*, 301 U. S. 412. *Mr. Dan Moody* for appellants. *Mr. Cecil C. Rotsch* for appellees. Reported below: 137 S. W. 2d 823.